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Rec Amt \$12.00 Aud Amt \$10.00

INDX ✓
ANNO
SCAN

LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

CHEK

✓ **After Recording Return To:** Mark V. Hanson, Hanson Law P.C., 2420 128th St., Urbandale, IA 50323-1816
Prepared by: Mark V. Hanson, Attorney at Law, Hanson Law P.C., 2420 128th St., Urbandale, IA 50323-1816; (515) 868-0450
Taxpayer Information: Estate Mary Jane Barber, Gregory L. Barber Executor, 1922 10th St. Des Moines, Iowa 50314

AFFIDAVIT REGARDING
SURVIVING SPOUSE JOINT TENANT WITH RIGHT OF SURVIVORSHIP
NON LIABILITY FOR INHERITANCE OR ESTATE TAX

Relating to the following described real estate located in Madison County, Iowa:

The S ½ of the SE ¼ of the SW ¼ of the SW ¼ (S ½ SE ¼ SW ¼ SW ¼) of Section 34, in Township 76 N, Range 26 W of the 5th PM and all that part of the E ½ of the NW Fractional ¼ of the NW Fractional 1/4 (Part E ½ NW fr ¼ NW fr ¼) of Section 3 in Township 75 N, Range 26 W of the 5th PM lying N of the middle of the existing E-W County Road running through said tract, all in Madison County, Iowa

STATE OF IOWA, COUNTY OF POLK: ss

I, Gregory L. Barber, being first duly sworn on oath, depose and state as follows

1. I am the son of Mary Jane Barber and Ned Anthony Barber. Mary Jane Barber was the surviving spouse of Ned Anthony Barber, who died on the June 15, 2010. Mary Jane Barber had an interest in the real estate described above by virtue of the fact that she was surviving spouse joint tenant with right of survivorship with respect to the real estate described above.

2. The above-described real estate was owned by Ned Anthony Barber and Mary Jane Barber as husband and wife as joint tenants with rights of survivorship at the time of Ned Anthony Barber's death.

Ned Anthony Barber Matters:

3. There were no and will be no estate proceedings instituted on account of the Ned Anthony Barber's death.

4. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in regard to Ned Anthony Barber because (i) there is no federal estate tax filing obligation and (ii) all of the decedent's assets either were held in joint tenancy with right of

survivorship solely between the decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

The assets of the Ned Anthony Barber were less than the exemption equivalent for purposes of Federal Estate Tax, and no Federal Estate Tax Return is necessary, and no return will be filed. No Iowa estate tax is due and owing, and no Iowa estate tax return will be filed.

Mary Jane Barber Matters:

5. Mary Jane Barber died March 24, 2014. Her estate is pending in the Iowa District Court for Madison County, as case number ESPR012768, Estate of Mary Jane Barber.

6. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the estate of Mary Jane Barber Since (i) there is no federal estate tax filing obligation and (ii) all of the decedent's assets either were held in joint tenancy with right of survivorship solely between the decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

The assets of the Mary Jane Barber were less than the exemption equivalent for purposes of Federal Estate Tax, and no Federal Estate Tax Return is necessary, and no return will be filed. No Iowa estate tax is due and owing, and no Iowa estate tax return will be filed.

7. This affidavit is filed pursuant to Section 450.22, Subsection 4 of the Iowa Code for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance.

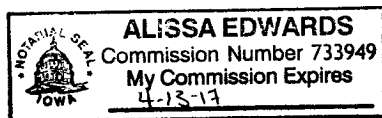
8. This affidavit is further filed to clear title to the real estate described herein.

9. I hereby request that the recorder enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.

Sign → *Greg L Barber*
Print/type name → Gregory L. Barber

State of Iowa, County of Polk, ss:

On this 27th day of July, 2015, before me, the undersigned notary public, personally appeared Gregory L. Barber, named in and who executed the foregoing instrument, and acknowledged that he/she executed the same as his/her voluntary act and deed.



Alissa Edwards
Notary Public in and for Said State